

Maine Revised Statutes
Title 36: TAXATION
Chapter 7: UNIFORM ADMINISTRATIVE PROVISIONS

§115. PAYMENT BY CREDIT CARD

The State Tax Assessor may establish procedures permitting payment of taxes by the use of credit cards. The assessor may contract with one or more entities for the purpose of enabling the assessor to accept and process credit card transactions only if under any such contract the State does not incur any charges or fees from accepting payment by credit card, the State does not have any liability to the credit card company or processor from nonpayment of credit card charges by the taxpayer, any fee associated with payment of taxes by credit card is disclosed to the taxpayer prior to commencement of the transaction and directly charged to the taxpayer and collected by the processor, all credit card payments are electronically transmitted to the State by the processor immediately upon approval of the credit transaction and the processor retains all responsibility for approving or rejecting all proposed credit card payments. [2005 , c. 622 , §3 (NEW) .]

SECTION HISTORY

2005 , c. 622 , §3 (NEW) .

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